

INDEX

	<u>Page</u>
Accountable Items, Deposit of.....	51-6
Accounting	
Additional Records Required	10-2
Basis	10-1
Budgetary Control.....	4-4
Classification by Character	4-1
Depository Statement	4-3
Double Entry and Modified Accrual Basis.....	1-1, 10-1
Fund Statement	4-2
Guides	51-12
Illustrated Entries	11-11
Investments	56-3
Lapsing of Current Appropriations	4-5
Legal Requirements.....	4-1
Opening Records Each Year	11-31
Principles	4-1
Records of Utilities or Enterprises	10-2
Separation of Funds	4-1
Single Entry and Cash Basis	4-2
Single Entry Cash Basis	10-1
Transfers Between Appropriations	4-6
Uniform System of Accounts	1-1, 4-2
Accounting Plan and Procedures, General Provisions.....	6-1
Accounts Excluded From Budget	6-1
Budgets and Accounts, Correlation of	6-1
Funds.....	6-2
Interfund Transactions	6-1
Receipts and Disbursements.....	6-1
Accounting Policies	5-1
Accounts Established on a Gross Basis	5-1
Appropriations Necessary for all Disbursements	5-1
Correction of Entries	5-1
Insurance Recoveries	5-1
Treatment of Refunds	5-1
Accounting Records	
Double Entry Modified Accrual Basis.....	10-1
Single Entry Cash Basis	10-1
Accounts	
Chart of Accounts	11-1
Fund Names	7-2
Fund Types.....	7-1
Investments	56-3
Numbering System	7-1
Salaries and Wages Accounted for on Gross Basis	5-1
Uncollectible, Uniform Classification.....	4-2
Accounts Payable Vouchers	46-5
Accounts Payable Vouchers - Fiscal Officers' Responsibility	61-3
Administrative Requirements (Special Purchases)	57-7

	<u>Page</u>
Advance Draws	
Property Taxes.....	61-29
Advance Payments	51-3, 57-23, 58-10
Advertising	
Additional Appropriations	4-5, 61-25
Architects' Contracts	58-9
Budgets.....	4-4, 49-1
Engineers' Contracts.....	58-9
Insurance	61-22
Public Notice.....	61-28
Publisher's Claim	61-28
Alcohol Purchases.....	51-3
Annual Report	61-15
Appointive Officers, Deputies, Other Employees	61-11
Appointment of Office Personnel - Fiscal Officers.....	61-40
Appropriations	
Additional Appropriations	4-5, 61-25
Cumulative Funds.....	61-29
Disbursements, Appropriations Necessary for All	5-1
Insurance Claim Proceeds.....	61-26
Lapsing of	4-5
Transfer Between	4-5, 4-6, 61-24
Transfer Ordinance Specimen.....	4-6
Asset Ownership	51-3
Attorneys and Legal Research Assistants, Appointment of	61-41
Auctions.....	57-8, 60-7
Audit Costs	51-4
Aviation Operating Fund.....	20-1
Bad Debts and Uncollectible Accounts	51-4
Bank Accounts	4-3
Bank Card, Credit Card Payments.....	61-54
Bank Reconcilement	4-3
Barrett Law	
Assessments	61-8
Delinquent Waivered Assessments	45-2, 61-8
Forms.....	42-5
Forms, Explanation of Use	45-1
Funds.....	36-1
Nonwaived Assessments	45-1
Waivered Assessments	45-1
Bid and Bond Forms.....	42-2
Bids	
Public Purchases	57-1
Public Works Projects.....	58-1
Bond and Interest Redemption Fund	24-1
Bond Fund Surplus.....	61-43
Bondholders, Reports to.....	61-5
Bonds - Disposition of Surplus Proceeds	61-43

	<u>Page</u>
Bonds, Official	
City Officers	61-31
Filing	61-35
Town Officers.....	61-33
Bonds, Registered.....	61-49
Bonuses, Purchasing	51-10, 55-3, 57-21, 58-10
Break-Ins, Burglaries or Other Crimes	51-4
Budget	
Accounts Excluded From.....	6-1
Calendar	49-1
Classification, Definitions of.....	48-1
Capital Outlay.....	48-2
Other Services and Charges.....	48-1
Personal Services	48-1
Supplies.....	48-1
Final Action	61-24
Forms, Use of	47-1
Public Notice Advertising	4-4
Budgetary Control	4-4
Budget Ordinance	4-5
Budgeted Line Items	51-4
Budgets and Accounts, Correlation of.....	6-1
Calendar of Monthly Duties	50-1
Calendar, Budget	49-1
Cancellation of Warrants	61-14
Capital Assets	51-7, 57-22
Capital Outlays	4-2, 9-1, 11-10, 48-2
Capital Projects Funds	7-1, 11-11, 25-1
Cash Change Fund	61-8
Cash Collections,	50-5
Cash Disbursements	51-4
Cash Reserve Fund	61-9
Cemetery Operating Fund.....	19-1
Certificates of Deposit	56-2
Certificates of Deposit, Renewal of	56-9
Certified Report of Names, Addresses, Duties and Compensation (Form 100R).....	43-4
Chart of Accounts.....	11-1
Assets	11-1
Balance Sheet Accounts, List of	11-17
Class A and B Water Operating Revenue Accounts	11-32
Class A and B Water Operation and Maintenance Expense Accounts	11-33
Class A and B Wastewater Operating Revenue Accounts	11-36
Class A and B Wastewater Operation and Maintenance Expense Accounts.....	11-37
Class C Water Operating Revenue Accounts.....	11-42
Class C Water Operation and Maintenance Expense Accounts	11-43
Class C Wastewater Operating Revenue Accounts	11-43
Class C Wastewater Operation and Maintenance Expense Accounts	11-44
Expenditures and Other Financing Uses	11-7
General Ledger Accounts Showing Illustrated Journal Entries.....	11-15

	<u>Page</u>
Chart of Accounts (Continued)	
Illustrated Entries	11-11
Illustrated Journal Entries	11-12
Liabilities	11-2
Opening Accounting Records for New Year	11-31
Revenues and Other Financing Sources	11-3
Uniform System of Accounts for Utilities.....	11-32
City and Town Court Funds.....	41-1
City Clerk - Powers and Duties	61-37
City Controller - Powers and Duties	61-36
City Manager	61-32
Claims	
City or Town.....	46-1
Explanation of Use.....	44-1
Fiscal Officers' Responsibility for Disbursing Public Funds	61-3
Illustrated	
City or Town	46-5
Water Utility	46-47
Itemization	61-44
Payment of.....	61-41
Payment Prior to Board Allowance	61-43
Penalties When Not Paid Timely	61-45
Prescribed Forms	42-1
Signatures.....	51-11, 61-8
Classification of Utilities.....	61-1
Clerk's Record Perpetuation Fund	41-3
Clerk-Treasurer	
Appointment of Office Personnel	61-40
Attorney, Appointment of	61-41
Fiscal Officers' Responsibility for Disbursing Public Funds	61-3
Oath of Office, Cities.....	61-30
Oath of Office, Towns	61-33
Office Space	61-41
Official Bond, Filing of - Cities.....	61-31
Official Bond, Filing of - Towns	61-33
Powers and Duties.....	61-35
Term of Office - Cities	61-35
Term of Office - Towns	61-35
Utility Records, Keeping of	4-1, 29-1
Vacancies in Office, Filling of.....	61-35
Clothing and Equipment Allowance - Town Marshals	61-2
Collection of Amounts Due.....	51-4
Collections, Overpayment	51-9, 57-22, 58-10
Collection Policies - Water, Gas, and Electric Utilities	61-49
Commuting Mileage	51-5, 55-3
Compatibility of Equipment, Accessories or Replacement Parts	57-8
Compensation and Benefits	55-1
Additional From Utilities or Functions	61-12
City Officers and Employees	61-10
Compensation.....	51-5, 55-1
Commuting Mileage	55-3
Computing for Partial Pay Periods.....	61-2
Elected Officials	61-4
Employee Benefits	55-1

	<u>Page</u>
Compensation and Benefits (continued)	
Leave and Overtime Policy	51-8, 55-1
Non-Employees	55-1
Officers and Employees.....	61-10
Payments in Advance	55-1
Personal Expenses.....	55-3
Personal Property Use.....	55-3
Police and Firefighters	61-12
Private Property	55-3
Public Employee Deferred Compensation Plans.....	55-2
Public Employee's Retirement Fund (PERF).....	55-2
Purchasing Bonuses.....	55-3
Salaries Not Payable in Advance	61-10
Salary Schedules.....	61-13
Severance Pay	51-11, 55-4
Suspension With Pay.....	51-12, 55-3
Town Officers and Employees.....	61-13
Travel Policy	55-3
Unemployment Compensation	55-2
Unused Vacation, Payment for	61-5
Computation of Adjusted Offer	57-16
Conflict of Interest	54-1
Consultants	54-3
Conflict of Interest	54-3
Definition of	54-3
Disclosure Requirements	54-4
Entity, Definition of	54-4
Penalties.....	54-4
Form Illustrated.....	54-5
Lucrative Office.....	54-4
Public Servants	54-1
Conflict of Interest	54-1
Defense	54-2
Dependent, Definition of	54-2
Disclosure Requirements	54-2
Exception for Compensation and Expenses	54-1
Exceptions, Other	54-1
Form	54-2
Pecuniary Interest, Definition of	54-1
Contract and Purchasing Records	57-21
Contract Requirements	56-10
Contracts	
Agency Service Contracts	57-13
Architects, Engineers, and Land Surveyors.....	58-9
Contractual Services.....	51-5
Cost Plus a Percentage of Cost Contract	57-18
Cost Reimbursement Contract	57-18
Forms.....	42-2, 57-25
Insurance	61-22
Public Purchases	57-1
Public Works Projects.....	58-1
Specifications.....	57-4
With a Federal Agency	57-9
With a State Agency	57-9
Correction of Errors	51-5
Corporate Seal	61-10

	<u>Page</u>
Court Fees.....	41-1
County's Share of Court Costs.....	41-1
Credit Card Service Fees.....	41-1
Clerk's Record Perpetuation Fund.....	41-3
Fees Deposited in General Fund.....	41-2
Fiscal Officer's Duties.....	41-1
Local User Fees.....	41-2
Law Enforcement Continuing Education Fund Fees.....	41-3
Creating New Funds.....	61-50
Credit Cards.....	.51-5, 61-54
Crime Insurance Policies.....	51-6
Cumulative Capital Development Fund.....	27-1
Cumulative Capital Improvement Fund	26-1
Cumulative Funds	
Appropriations.....	61-29
List of	61-28
Tax Levy	61-28
Daily Deposits	56-1
Data Processing Contract or License Agreements	57-8
Debt Service Funds.....	7-1, 23-1
Deferred Compensation Plans, Public Employee	55-2
Definitions	
Appropriation	3-2
Board	3-1
Capital Outlay	3-1
Character of Expenditure.....	3-1
Encumbrance.....	3-2
Funds	3-1, 12-1
Major Budget Classification	3-1
Minor Budget Classification	3-1
Object Classes of Expenditure	3-1
Organizational Unit	3-1
Other Services and Charges	3-1
Personal Services.....	3-1
Supplies	3-1
Unencumbered Appropriation Balance.....	3-2
Depository Accounts	
Designation by Ordinance	56-1
Number of Bank Accounts	4-3
Depository Statement.....	4-3
Deposits	
Streets and Curbs, Cutting of	61-2
Transaction Accounts	56-1
Depreciation-Utility Assets	11-45
Depreciation-Capital Assets	11-48
Design – Build Contracts.....	58-12
Disbursements	
Cash	51-4
Character of	4-1
Classification.....	6-1
Direct Distribution	8-1
Documents, Pre-Signing	51-10
Donations	51-6
Donations, Restricted	61-44
Dormant Fund Balances - Transfers Authorized.....	61-14
Elected Officials - Vacation and Sick Leave.....	61-4

	<u>Page</u>
Elections	
City Election Expenses	61-29
Town Election Expenses, Under 3,500.....	61-30
Town Election Expenses, Under 500.....	61-30
Elective Officers	
Oath of Office - Cities	61-30
Oath of Office - Towns	61-33
Official Bond, Filing of - Cities.....	61-31
Official Bond, Filing of - Towns	61-33
Term of Office - Cities.....	61-35
Term of Office - Towns	61-35
Vacancy in Office, Filing of	61-35
Efficiency and Economic Advantages	57-9
Electronic Funds Transfer	56-3
Electric Utility Funds.....	33-1
Emergency Conditions	57-7
Employee Earnings Record.....	43-3
Employee Service Record.....	43-3
Employee Weekly Earnings Record.....	43-4
Endowments and Trusts.....	51-12
Excessive or Unreasonable Costs	51-6
Exchange of Real Estate.....	60-3
Executive Sessions	53-1
Expenditures by Holding Corporations.....	51-6
Expenditures of Utility Funds.....	61-10
Expenditures, Political.....	51-10
Expense Reimbursement Itemization.....	51-7
Federal Aid	61-13
Federal and State Agencies - Compliance Requirements	51-2, 51-7
Federal and State Regulations.....	51-3
Federal and State Taxes	51-2
Federal Excise Taxes	51-2
Federal Income Taxes.....	51-2
Federal Withholding Tax Fund	39-1
Fees	51-7
Final Action on Budgets	61-24
Financial Institutions, Definition.....	56-1
Financial Report Opinion Modifications.....	51-7
Financial Transactions, Recording	51-12, 53-8
Fire Pension Board President, Official Bond	61-32
Fiscal Officers - Appointment of Office Personnel.....	61-40
City Clerk	61-40
City Clerk-Treasurer - Third Class Cities	61-40
City Controller	61-40
Office Space - City Clerks and Clerk-Treasurers.....	61-41
Office Space - Town Clerk-Treasurers	61-41
Town Clerk-Treasurer	61-41
Fiscal Officers - Powers and Duties	61-35
City Clerk	61-37
City Clerk-Treasurer - Third Class Cities	61-38
City Controller	61-36
General	61-35
Town Clerk-Treasurer	61-39
Forms	42-1
Approved	42-1
Barrett Law	42-5

	<u>Page</u>
Forms (continued)	
Budget	42-3, 47-1
City.....	42-4
City and Town.....	42-3
City and Town Courts	42-5
Detailed Schedules of Firemen Retired, To Be Retired, Dependents and Certificate	47-4
Detailed Schedules of Policemen Retired, To Be Retired, Dependents and Certificate.....	47-4
Detailed Schedules of Sanitary Officers Retired, To Be Retired, Dependents and Certificate.....	47-4
Exact Replica.....	51-1
Explanation and Use of.....	43-1, 45-1
Barrett Law Forms.....	45-1
Budget Forms.....	47-1
City and Town Forms	44-1
General Forms	43-1
General	42-2
Illustrated	46-1
Accounts Payable Voucher	46-5
Accounts Payable Voucher Register.....	46-57
Accounts Receivable Control	46-37
Capital Assets Ledger	46-55
Cash Journal, Water Utility Simplified	46-51
Claim	46-59
Consumer's Ledger and Recapitulation	46-43
Consumer's Ledger - Water Utility	46-45
Guarantee Deposit Receipt.....	46-41
Guarantee Deposit Register.....	46-41
Ledger of Appropriations, Encumbrances, Disbursements and Balances	46-33
Ledger of Receipts, Disbursements and Balances	46-19
Monthly Financial, Depository Statement and Cash Reconcilement.....	46-23
Payroll Claim	46-13
Payroll Schedule and Voucher.....	46-11
Payroll Warrant - City	46-15
Payroll Warrant - Town.....	46-9
Purchase Order.....	46-31
Receipt - Clerk-Treasurer's	46-3
Receipt - Water and Sewage	46-35
Register of Daily Cash Receipts - Consumers (Water or Sewage).....	46-39
Tax Anticipation Time Warrant	61-20
Treasurer's Daily Balance of Cash and Depositories	46-27
Voucher - Municipal Water Utility	46-47
Warrant - Clerk-Treasurer's.....	46-9
Motor Vehicle Highway Fund.....	15-1, 42-5
Municipal Utility	42-6
Prescribed.....	42-1, 51-1, 51-10
Prescribed City and Town Forms	42-3
Prescribed City Forms	42-4
Prescribed Town Forms.....	42-3
Use of Prescribed	51-1
Fundraisers	51-7
Funds - Creating New Funds	61-50
Funds - Descriptions	
Aviation Operating Fund	20-1
Disbursements	20-1
Receipts	20-1
Scope	20-1

	<u>Page</u>
Funds - Descriptions (Continued)	
Barrett Law Funds	45-1
Assessments	61-8
Delinquent Waivered Assessments.....	45-2
Forms	42-5
Forms, Explanation of Use	45-1
Nonwaived Assessments	45-1
Official Bond	45-3
Old Waivered Balances.....	45-3
Unpaid Assessments, Release of Lien.....	45-3
Waived Assessments.....	45-1
Bond and Interest Redemption Fund.....	24-1
Disbursements	24-1
Payment of Bonds and Coupons.....	24-1
Receipts	24-1
Scope	24-1
Capital Projects Funds.....	25-1
Definition	7-1, 25-1
Examples (See also reference for Cumulative Capital Improvement Fund)	7-4
Cash Basis and Single Entry	4-2
Cash Change Fund.....	61-8
Cash Reserve Fund	61-9
Cemetery Operating Fund	19-1
Disbursements	19-1
Receipts	19-1
Scope	19-1
Classification of - Disbursements	6-1
Classification of - Receipts	6-1
Classification of Accounts, Uniform	4-2
Cumulative Capital Development Fund	27-1
Disbursements.....	27-1
Receipts.....	27-1
Scope.....	27-1
Cumulative Capital Improvement Fund	26-1
Disbursements	26-1
Receipts	26-1
Scope	26-1
Debt Service Funds	7-1, 23-1
Definition	7-1, 23-1
Examples (Also see reference to Bond and Interest Redemption Fund)	7-3
Definitions	12-1
Depository Statement and Cash Reconcilement	4-3
Disbursements.....	4-1
Dormant Funds	61-14
Enterprise Funds	29-1
Definition	7-2, 29-1
Examples (Also see references to Water Utility Funds, Sewage Utility, Funds, Electric Utility Funds, Gas Utility Funds).....	7-5
Fiduciary Funds.....	7-2, 7-5, 36-1
Federal Withholding Tax Funds.....	39-1
Fund Statement	4-2
Gas Utility Funds	34-1

	<u>Page</u>
Funds - Descriptions (Continued)	
General Fund.....	13-1
Cash	13-1
Chart of Accounts.....	13-1
Definition	7-1
Disbursements	13-2
Receipts	13-1
Scope	13-1
General Improvement Fund.....	28-1
Group Insurance Fund.....	39-1
Interfund Transactions	6-1
Internal Service Funds.....	35-1
Definition	7-2, 35-1
Examples.....	7-6
Investment Transaction Funds	56-8
Levy Excess Fund	61-51
Advance Draws	61-53
Determining Need For.....	61-51
Handling	61-52
Investments	61-53
Tax Refunds.....	61-53
Use of	61-53
Worksheet	61-52
Local Law Enforcement Continuing Education Fund.....	61-54
Local Road and Street Fund.....	16-1
Disbursements	16-1
Receipts	16-1
Scope	16-1
Motor Vehicle Highway Distribution - Approved Uses	61-23
Motor Vehicle Highway Fund.....	15-1
Cost Distribution System.....	15-2
Disbursements	15-2
Receipts	15-1
Scope	15-1
Names	7-2
Park and Recreation Operating Fund.....	18-1
Disbursements	18-2
Receipts	18-1
Scope	18-1
Parking Meter Fund	21-1
Appropriations	21-2
Disbursements	21-1
Penalties.....	21-2
Receipts	21-1
Scope	21-1
Payroll Fund.....	38-1
Petty Cash Fund	61-9
Pension Trust Funds.....	37-1

	<u>Page</u>
Funds - Descriptions (Continued)	
Proprietary Funds	7-2, 7-5, 29-1
Public Employees' Retirement Fund.....	39-1
Rainy Day Fund	22-1
Receipts	6-1
Riverboat.....	17-1
Separation of	4-1
Single Entry and Cash Basis	4-2
Social Security Fund.....	39-1
Special Revenue Funds.....	14-1
Definition	7-1, 14-1
Examples (Also see references for Motor Vehicle Highway Fund, Local Road and Street, Fund, Park and Recreation Operating Fund, Cemetery Operating Fund, Aviation Operating)	7-3
State Withholding Tax Fund	39-1
Utility Funds	30-1, 4-1
Accounting System.....	30-1
Electric Utility Funds.....	33-1
Disbursements	33-1
Receipts	33-1
Gas Utility Funds	34-1
Disbursements	34-1
Receipts	34-1
Wastewater Utility Funds.....	32-1
Disbursements	32-1
Receipts	32-1
Water Utility Funds	31-1
Disbursements	31-1
Receipts	31-1
Uniform Classification of Accounts	4-2
Fund Sources and Uses.....	51-7
Funds, Overdrawn.....	51-9
Gas Utility Funds	34-1
Gas Utility Collection Policy.....	61-49
General Fund	7-1, 13-1
Chart of Accounts	13-1,2,3,4
General Improvement Fund	28-1
Gift, Acceptance of.....	57-10
Governmental Discount Available	57-9
Grant Anticipation Notes	61-22
Group Insurance.....	61-14
Group Insurance Fund	39-1
Holding Corporations, Expenditures by	51-6
Holidays - Legal.....	61-1
Hours Worked, Record of.....	55-1
Indebtedness.....	51-7, 61-17
Depleted Funds, Temporary Transfers	61-21
Funding and Refunding	61-21
General Obligation (Cities and Towns).....	61-17
Grant Anticipation Notes	61-22
Loans From Municipally Owned Utilities	61-22
Loans in Anticipation of Future Revenues - Cities.....	61-18
Loans in Anticipation of Future Revenues - Towns	61-18
Permanent and Temporary	61-17
Time Warrants	61-19
Notice	61-19
Warrant.....	61-20

	<u>Page</u>
Information Technology Services Controls.....	52-1
Introduction	52-1
Computer Output	51-5, 52-5
Audit Trails	52-3
Backup Processing.....	52-1
Change Controls	52-3
Disaster Recovery.....	52-1
Error Correction.....	52-4
Input Controls	52-3
Interface Controls	52-4
Internal Processing.....	52-4
Logical Security	52-2
Operations Documentation.....	52-7
Output Controls	52-4
Physical Security	52-1
Programming Documentation.....	52-5
User Documentation.....	52-5
Purchase of Data Processing Hardware and/or Software.....	52-5
Possible Applications	52-7
Segregation of Duties.....	52-3
Condition of Records.....	51-5
Insurance	
Bids Not Required.....	61-22
Claim Proceeds - Appropriations	61-26
Group Insurance Contract	61-14
Group Insurance Fund	39-1
Insurance Recoveries.....	5-1
Interest on Investments	51-8
Interfund Transactions.....	6-1
Internal Controls	51-8, 52-3
Internal Service Funds	35-1
Definition	7-2, 35-1
Examples	7-6
Introduction	1-1
Investment Not Authorized by Statute	51-8
Investments	56-1
Authority for	56-3
Authorized	56-3
Authorized Investments, Other	56-6
Cash Management	56-10
Certificates of Deposit.....	56-2
Designated Depositories, State Board of Finance	56-2
Discount Notes	56-4
Electronic Funds Transfers	56-3
Financial Institution, Definition of	56-1
Financial Institutions, Number Required to Receive Funds	56-2
Interest on	51-8, 56-7
Interest, Highest Rate	56-3
Manner of Investing Funds	56-8
Maturity Limitation.....	56-6
Money Market Mutual Funds	56-5
Not Authorized by Statute	51-8, 56-6
Procedures for Posting Records	56-9
Procedures for Purchasing	56-8

	<u>Page</u>
Investments (Continued)	
Prohibited Acts.....	56-6
Public Deposit Insurance Fund.....	56-7
Receipts, Depositing.....	56-1
Repurchase Agreements	56-4
Safekeeping Receipts.....	56-6
Service Charges	56-7
Transaction Account, Definition of	56-1
Trusts and Endowments	56-11
United States Government Securities.....	56-3
Issuance, Receipt.....	51-10
Leases	59-1
Alternative Procedures Under IC 36-1-11-12	60-5
Computer Hardware/Software - Lease With Option to Purchase	59-3
Joint Leasing.....	59-3
Lease of Property.....	60-5
Lease With No Option to Purchase	59-1
Lease With Option to Purchase	59-1
Appropriation	59-3
Lease a Structure, Requirements to.....	59-1
Lease Renewal.....	59-1
Lessor Must Hold Fee Simple	59-2
Notice and Hearing.....	59-2
Option to Purchase.....	59-1
Plans and Specifications	59-2
Sale of Land/Structure to Lessor.....	59-2
Tax Exemption	59-3
Taxpayer Objections	59-3
Procedures under IC 36-1-11-10 (Real Property).....	60-5
Sale With Leaseback or Leaseback With Option to Purchase	60-4
Leave and Overtime Policies.....	51-8
Legal Advertising, Budgets (See Public Notice Advertising).....	4-4
Legal Holidays.....	61-1
Legal References	2-1
Legal Requirements	4-1
Licenses - Veterans Peddler Licenses	61-5
Loans	
Permanent	61-17
Temporary.....	61-17
Transfers to Depleted Funds	61-21
Local Law Enforcement Continuing Education Fund	61-54
Local Road and Street Fund	16-1, 61-24
Distributions	61-24
Transfers, Towns	61-24
Local User Fees	41-2
Lucrative Office	51-8, 54-4
Malfeasance, Misfeasance or Nonfeasance	51-8
Marshals, Clothing and Equipment	61-2
Mileage Claim.....	43-4
Motor Vehicle Highway Fund	15-1, 61-23
Distributions	61-23, 61-24
Transfers, Towns	61-24
Oath of Office	61-30
Deposit of Certified Copies	61-31
Endorsement and Certified Copies.....	61-31
When to Take and File.....	61-30
Officers and Deputies	61-30
Town Officials	61-33

	<u>Page</u>
Objects of Expense	9-1
Offers	
Acceptance of	57-20
Cancellation of Solicitation and Rejection of	57-20
Opened After Time Stated in Solicitation	57-21
Offeror, Affirmation by	57-15
Offeror, Responsibility of	57-13
Offeror, Responsiveness of	57-14
Office Personnel, Appointment of	61-40
Office Space	
City Clerks and Clerk-Treasurers	61-41
Town Clerk-Treasurers	61-41
Officers	
Official Bond, Filing of - Cities	61-31
Official Bond, Filing of - Towns	61-33
Term of Office	61-35
Vacancy in Elective Office, Filing of	61-35
Official Bonds	
City Officers	61-31
Town Officers	61-33
Old Outstanding Warrants (Checks) Cancellation	61-14
Online Reverse Auctions	57-21
Open Door Law	53-1
Ordinance for Appropriation and Tax Rates	47-2
Ordinances and Resolutions	51-9, 56-2
Organization Units	
Definitions	3-1, 8-1
Examples	7-6
Other Services and Charges	9-1, 11-9, 48-1
Outgoing Officials	
Year-End Duties	61-3
Overdrawn Cash	51-9
Overdrawn Funds	51-9
Overpayment Collections	51-9, 57-22, 58-10
Park Fund or Park and Recreation Operating Fund	18-1
Park Nonreverting Operation Fund – Use of Program Balances	61-54
Parking Meter Fund	21-1, 61-27
Parking Meters and Parking Fees (Other Than Indianapolis)	61-27
Payroll Deduction Funds	39-1
Payroll Fund	38-1
Penalties, Interest and Other Charges	51-3, 51-9
Pension Plans	55-2, 61-15
Personal Expenses	51-9, 55-3
Personal Property	
Sale or Transfer	60-6
Auction	60-7
Public or Private Sale	60-7
Public Sale or Sealed Bids	60-7
Recycled Material	60-7
Worthless Property	60-7
Special Provisions Regarding Certain Sales or Transfers	60-3
Exchange of Property	60-3
Sale or Transfer to Governmental Entity	60-3
Sale or Transfer Under Public-Private Agreement	60-4
Personal Property Use	51-9, 55-3
Personal Services	9-1, 11-8, 48-1
Petroleum Products	57-12

	<u>Page</u>
Petty Cash Fund.....	61-9
Political Expenditures	51-10
Powers and Duties - Fiscal Officers	61-35
Prequalified Contractors.....	57-14
Pre-Signing Documents	51-10
Prescribed Forms	51-1, 51-10
Primary and Election Expenses	61-29
Cities	61-29
Towns Under 3,500	61-30
Towns Under 500	61-30
Private Property.....	51-10, 55-3
Property Tax Advances	61-29
Public Depository Law.....	56-1
Public Employees' Retirement Fund	39-1, 55-2
Public Notice	53-1
Public Notice Advertising.....	61-28
Public Policy	53-2
Public Proceedings and Public Records	53-1
Access to Public Proceedings	53-1
Indiana Open Door Law	53-1
Minutes	53-2
Public Notice	53-1
Access to Public Records	53-2
Definition of	53-2
Electronic Data Storage Systems, Access to.....	53-3
Enhanced Access.....	53-3
Fees	53-4
Public Policy	53-2
Records Excepted From Disclosure.....	53-4
Request for Access	53-2
Preservation and Destruction of Public Records	53-5
Definition of	53-5
Order to Destroy.....	53-8
Penalty	53-8
Public Proceedings and Public Records (Continued)	
Preservation and Destruction of Public Records (Continued)	
Policy.....	53-5
Public Records Commission, County	53-5
Public Records Go With The Office.....	53-8
Recording Financial Transactions	53-8
Records, Removal of - Time Restriction.....	53-6
Retention - Audit.....	53-8
Retention Schedules	53-9
Suggested Procedures.....	53-6
Timely Recordkeeping.....	53-8
Transaction Recording	53-8
Public Purchases	
Acceptance and Evaluation of Bids, Offers	57-2, 57-20
Affirmation by Offeror.....	57-15
Awarding of Contract	57-3, 57-20
Cancellation, Rejection of Offers	57-20
Change in Bid Prices	57-2
Coal Mined in Indiana	57-17
Competitive Bidding.....	57-1

	<u>Page</u>
Public Purchases (Continued)	
Contract Provisions.....	57-18
Adjustment in Price	57-19
Appropriation Required	57-18
Early Performance.....	57-18
Late Performance.....	57-18
Modification	57-19
Renewal	57-18
Time Not to Exceed Four Years.....	57-18
Definitions	57-1
Department of Commerce, Assistance From.....	57-12
Erroneous Bid or Mistake	57-3
Evidence of Financial Responsibility	57-14
Forms, Suggested	57-25
General Provisions	57-1
Invitation for Bids	57-2
Maintenance of Information	57-3
Notice of Invitation for Bids	57-2, 57-19
Online Reverse Auctions.....	57-21
Other Administrative Requirements.....	57-19
Acceptance.....	57-20
Awards of Contracts.....	57-20
Electronic Transmission of Material	57-19
Public Notice	57-19
Records	57-21
Performance Bond.....	57-15
Petroleum Products	57-12
Public Opening of Bids	57-2
Purchases From Department of Correction	57-10
Purchase From Qualified Nonprofit Agencies For Persons With Severe Disabilities	57-11
Purchases of Rehabilitation Center Products	57-10
Purchasing Method Impairs Functioning of Agency	57-8
Purchasing Preferences	57-15
Absolute Preference.....	57-17
Price Preferences.....	57-16
Qualifications and Duties of Offerors	57-13
Register of Proposals	57-6, 57-26
Rehabilitation Center Products	57-10
Request for Proposals	57-4
Rules and Policies	57-1, 57-5
Services	57-13
Small Business Set Aside	57-11
Small Purchases	57-6
General Provisions	57-6
Quotes.....	57-6
Policies	57-7
Special Purchases	57-7
Specifications.....	57-4
Discussion and Revision	57-4
General Provisions	57-4
Notice	57-4
Request for Specifications.....	57-4
Supplies Manufactured in United States.....	57-17
Supplies using Forced Labor	57-17
Public Records Retention.....	51-10

	<u>Page</u>
Public Works Borrowing	58-12
Public Works Law	
Advance Payments	58-10
Architects, Engineers, or Land Surveyor, Procedure for Hiring	58-9
Contractors and Subcontracts, Discrimination Prohibited	58-10
Design-Build Contracts	58-12
Division of Project Prohibited	58-8
Emergency Contracts	58-9
General Provisions	58-1
Overpayment Collections	58-10
Prevailing Wage/Common Construction Wage	58-9
Projects Costing More Than \$100,000 - Additional Procedures	58-4
Bidder Information	58-4
Escrow Agreement	58-5
Final Payment	58-6
Final Record Drawings, Filing of	58-5
Payment Bond	58-5
Performance Bonds	58-5
Plans and Specifications, Approval of	58-4
Retainage Agreement	58-5
Projects in Certain Counties, Cities and Towns	58-6
Application	58-6
Award of Contract	58-7
Plans and Specifications	58-7
Public Meeting	58-7
Quotes, Inviting	58-7
Quotes, Rejection of All	58-7
Projects Requiring Advertising and Bidding	58-1
Award of Contract	58-3
Bidder's Affidavit	58-2
Change Orders	58-3
Contract Provision - Payment of Subcontractors	58-3
Final Payment	58-4
Financial Responsibility, Evidence of	58-2
Notice	58-2
Plans and Specifications	58-1
Plumbing, Installation of	58-4
Public Meeting	58-2
Responsible Bidder	58-3
Responsive Bidder	58-2
Public Private Agreements	58-10
BOT Agreements	58-11
Consult Attorney	58-11
Definitions	58-11
Operating Agreements	58-11
Other Provisions	58-11
Public Work Costing Less Than \$25,000	58-7
Award of Contract	58-8
Plans and Specifications	58-7
Public Meeting	58-8
Quotes, Inviting	58-8
Quotes, Rejection of All	58-8
United States Steel Products, Use of	58-9
Use of Own Work Force	58-8

	<u>Page</u>
Publisher's Claim.....	43-4
Purchase of Land or Structures.....	57-23
Application	57-23
Limitation	57-23
Procedures, Required.....	57-23
Structure, Definition of	57-23
Purchasing Bonuses	51-10, 55-3, 57-21, 58-10
Purchasing Preferences	57-15
 Qualifications and Duties of Offerors.....	57-13
Qualifying for Office	
City Officers	61-30,31,32
Town Officers.....	61-33,34
Quotes	56-2, 57-6, 58-7
Rainy Day Fund.....	22-1
Real Estate	
Disposal of Real or Personal Property.....	60-1
Real Property	60-1
Assessed Valuation Less Than \$5,000	60-1
Sale and Rental Proceeds	60-3
Sale or Transfer of All Other	60-2
Lease of Real Property	60-5
Leaseback Provision or Option to Repurchase	60-4
Purchase of Land or Structures	57-21
Special Provisions Regarding Certain Sales or Transfers.....	60-3
Public-Private Agreement.....	60-4
Sale or Transfer.....	60-3
Sale or Transfer Given to Political Subdivision	60-4
Receipt Issuance.....	51-10
Receipts Classification	6-1
Recording Financial Transactions	51-12, 53-8
Record of Hours Worked.....	55-1
Records	
Condition of.....	51-5
Utilities or Enterprises	10-2
Records Retention Schedules.....	53-9
Recyclable Material	60-7
Refunds	51-11
Refunds, Tax	51-2
Refunds, Treatment of.....	5-1
Register of Trust Funds.....	43-4
Registered Bonds.....	61-49
Reinvestment in Securities.....	56-9
Repayments and Transfers	51-11
Repayments and Refunds	51-11
Reports	
Annual.....	61-15
To Bondholders	61-5
Requirements, Legal	4-1
Retained for Longer than Three (3) Years, Records	53-7
Retained Permanently, Records	53-7
Revenues and Other Financing Sources	11-3
Risk of Loss.....	51-11
Riverboat Fund.....	17-1

	<u>Page</u>
Salaries (See Compensation)	
Computing for Partial Pay Periods.....	61-2
Not Payable in Advance	61-10
Sale and Rental Proceeds.....	51-11
Sale of Real Estate and Personal Property	
Personal Property	60-6
Real Property	60-1
Sales Tax	51-3, 51-11
Exemption.....	51-3
Retail Sales by Cities and Towns	61-5
Liability for Collection	61-5
Savings to Governmental Body.....	57-8
Separate Bank Accounts.....	51-11
Service Charges.....	56-7, 56-10
Severance Pay	51-11, 55-4
Sewage (Wastewater) Utility Funds	
Consumers' Deposits.....	61-49
Delinquent Charges	61-46
Funds.....	30-1
Exempt From Utility Receipts Tax	61-6
Unclaimed Overpayments	61-49
Sick Leave	
Elected Officials	61-4
Ordinance Required.....	61-4
Signature Stamps.....	51-11
Signatures on Accounts Payable Vouchers and Warrants.....	61-8
Single Source for Supply.....	57-9
Social Security Fund	39-1
Special Purchasing Methods.....	57-7
Special Revenue Funds	14-1
Aviation Operating Fund	20-1
Cemetery Operating Fund	19-1
Definition.....	7-1, 14-1
Examples	7-3
Rainy Day Fund	22-1
Local Road and Street Fund	16-1
Motor Vehicle Highway Fund.....	15-1
Park and Recreation Operating Fund	18-1
Parking Meter Fund	21-1
Riverboat Fund	17-1
Specifications	
Notice to Bidders	58-2
Specimen - Transfer Ordinance	4-6
State and Federal Taxes	51-2
State Withholding Tax Fund	39-1
Streets and Curbs - Deposits for Cutting.....	61-2
Supplemental Adult Probation Services, Fees Deposited In.....	41-2
Supplies.....	9-1, 11-8, 48-1
Supplies - Purchasing Preferences	57-15
Suspensions With Pay	51-12, 55-3
Tax Advances.....	61-29
Tax Refunds	51-2
Tax Returns, Municipal Utilities	61-7
Taxes, Federal and State Regulations	51-3
Taxes, State and Federal	51-2
Temporary Transfers	61-21
Time Warrants	61-19
Timely Recordkeeping.....	51-12, 53-8

	<u>Page</u>
Town Manager - Official Bond.....	61-34
Town Marshal	
Clothing and Equipment	61-2
Official Bond - Deputy	61-34
Transaction Accounts.....	56-1
Transaction Entries	11-13
Transaction Recording	51-12
Transfers and Repayments	51-11
Transfers of Dormant Fund Balances	61-14
Transfers to Depleted Funds.....	61-21
Travel Policies	51-12, 55-3
Traveling Expense Reimbursements	61-8
Trusts and Endowments.....	51-12, 56-11
Unemployment Compensation	55-2
Uniform Classification of Accounts.....	4-2
Uniform Conflict of Interest Disclosure Statement.....	54-5
Unpaid Assessments, Release of Lien.....	45-3
Use of the System.....	1-1
Utilities	
Cash Reserve Fund	61-9
Classification of.....	61-1
Clerk-Treasurer Keeping Records	30-1
Collection of Delinquent Charges	61-46
Consumers' Deposits.....	61-49
Electric, Gas, Sewage and Water Utility Collection Policy.....	61-49
Expenditures	61-10
Funds	30-1
Loans Between	61-22
Sales Tax Procedure	61-5
Superintendent's Bond.....	61-32
Unclaimed Overpayments	61-49
Utility Receipts Tax	61-6
Vacancies in Elective Offices	61-35
Vacation Leave	
Elected Officials	61-4
Ordinance Required.....	61-4
Payment for Unused	61-5
Prior Payment, City Officers and Employees - Authority	61-4
Prior Payment, Town Officers and Employees - Authority.....	61-4
Various Accounting Guides, Manuals and Other Publications.....	51-12
Vending Concessions or Other Sales Controls	51-12
Vending Machine Commissions and/or Profits.....	51-13
Veterans	
Peddler Licenses	61-5
Warrants	
Cancellation of	61-14
Explanation of Use.....	44-4
Illustrated	
Clerk-Treasurer's.....	46-9
Payroll - City	46-15
Payroll - Town	46-17
Prescribed Forms	42-2
Signature	61-8
Wastewater Utility Funds.....	32-1
Water Utility Funds	31-1

	<u>Page</u>
Withholding and Reporting Taxes	
Compliance Requirements, Federal and State.....	51-2
Federal Excise Tax	51-2
Federal Income Tax.....	51-2
Federal Regulations.....	51-3
Penalties, Interest and Other Charges	51-3
Refunds	51-2
State Sales Tax	51-3
Worthless Property.....	60-7
Year-End Duties	
Outgoing Officials	61-3